

## HOUSE BILL NO. 412

INTRODUCED BY WISEMAN, MENDENHALL

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LIQUOR EXCISE TAX RATE SCHEDULE TO PROVIDE ADDITIONAL RATES FOR COMPANIES THAT PRODUCE LESS THAN 200,000 PROOF GALLONS OF LIQUOR; AMENDING SECTION 16-1-401, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 16-1-401, MCA, is amended to read:

**"16-1-401. Liquor excise tax.** (1) The department shall collect at the time of the sale and delivery of any liquor as authorized under any provision of the laws of the state of Montana an excise tax at ~~the a rate of: that~~ is the percent of the retail selling price determined in accordance with the following schedule based on all liquor sold and delivered in the state by a company that manufactured, distilled, rectified, bottled, or processed the liquor and sold the specified number of proof gallons of liquor nationwide in the calendar year preceding imposition of the tax pursuant to this section:

~~(a) 16% of the retail selling price on all liquor sold and delivered in the state by a company that manufactured, distilled, rectified, bottled, or processed, and sold more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax pursuant to this section;~~

~~—— (b) 13.8% of the retail selling price on all liquor sold and delivered in the state by a company that manufactured, distilled, rectified, bottled, or processed, and sold not more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax pursuant to this section.~~

<u>Nationwide production</u>	<u>Tax rate</u>
<u>Less than 20,000 proof gallons</u>	<u>3%</u>
<u><del>20,001</del> 20,000 to 50,000 proof gallons</u>	<u>8%</u>
<u>50,001 to 200,000 proof gallons</u>	<u>13.8%</u>
<u>Over 200,000 proof gallons</u>	<u>16%</u>

(2) The department shall retain the amount of the excise tax received in a separate account and shall, in accordance with the provisions of 17-2-124, deposit, to the credit of the general fund, the amount collected and

1 received not later than the 10th day of each month."

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3 NEW SECTION. SECTION 2. EFFECTIVE DATE. [THIS ACT] IS EFFECTIVE ON PASSAGE AND APPROVAL.

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5 NEW SECTION. Section 3. Applicability. [This act] applies to liquor sold and delivered after September  
6 ~~30~~ JULY 1, 2009.

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